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IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEVADA

Case No. 2:14-cv-00435-JAD-NJK

(Consolidated with

Case No. 2:14-cv-00658 JAD-NJK)

ORDER FOR CONFIRMATION OF SALE AND DISBURSEMENT OF PROCEEDS

LAKE LAS VEGAS MASTER TRUST,

Plaintiff,

v.

UNITED STATES INTERNAL REVENUE

SERVICE; Z'S, a defaulted Nevada

Corporation; and DOES 1 through 10, inclusive

Defendants.

LN MANAGEMENT LLC SERIES 31 RUE

MEDITERRA

Plaintiff,

v.

UNITED STATES INTERNAL REVENUE

SERVICE; Z'S, a defaulted Nevada

Corporation; and DOES 1 through 10, inclusive

Defendants.

Upon consideration of the United States of America's Motion for Confirmation of Sale and Disbursement of Proceeds, the Court finds that the sale of parcels of real property located at 27 Rue Mediterra Dr., Henderson, NV 89011 and 29 Rue Mediterra Dr., Henderson, NV 89011 ("Subject Properties") was conducted by the United States in compliance with 28 U.S.C. §§ 2001-2002, and it is hereby ORDERED that the United States of America's Motion is GRANTED.

It is further ORDERED that the sale of the Subject Properties is confirmed. The Internal Revenue Service is hereby authorized to issue property deeds to the purchaser of the Subject Properties. By issuance of the deeds, as authorized by this Order, legal title to the Subject Properties is transferred free and clear of any claims of Plaintiffs in these cases.

It is further ORDERED that the Clerk is directed to disburse the proceeds of the sale \* which were deposited with the Court, in the following manner:

First, to the IRS for costs and fees incurred in connection with the sale, in the amount of \$1,601.36.

Second, to the Clark County Treasurer for unpaid property taxes in the amount of \$1,410.08 for 27 Rue Mediterra, Henderson, NV and the amount of \$2,314.61 for 29 Rue Mediterra, Henderson, NV.

Third, to the United States for application to the unpaid federal tax liabilities of Z's, a Nevada Corporation, which total \$3,655,538.25 as of July 27, 2015, plus interest and statutory additions accruing thereafter.

Dated: 10/3/2016

JENNIFER A. DORSEY United States District Judge

Submitted by:

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Principal Deputy Assistant Attorney General

/S/ Virginia Cronan Lowe

VIRGINIA CRONAN LOWE

Trial Attorney, Tax Division

U.S. Department of Justice

Of Counsel:

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DANIEL BOGDEN

United States Attorney

Counsel for the United States

\* This direction is stayed through Friday 10/7/2016 to give the parties an opportunity to post a supersedeas bond to effectuate a stay pending appeal.